

Exhibit N

CHOATE

CHOATE HALL & STEWART LLP

Richard E. Kaplan, Manager
SBK Associates, LLC
Massachusetts Office
2345 Washington Street, Suite 101
Newton, MA 02462-1458

July 20, 2006
Client No. 0649546
Invoice No. 1250882
Eric W. Wodlinger

INVOICE SUMMARY

FOR PROFESSIONAL SERVICES rendered through May 31, 2006 as described
on the attached pages:

Professional Services	\$165,566.50
Less Courtesy Discount	<u>(16,556.65)</u>
Total Professional Services	\$149,009.85
Total Expenses	<u>5,141.85</u>
Total Amount of this Invoice	<u><u>\$154,151.70</u></u>

CHOATE

CHOATE HALL & STEWART LLP

SBK Associates

Client No.: 0649546

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July 20, 2006

Invoice No. 1250882

<u>Matter</u>	<u>Fees</u>	<u>Expenses</u>	<u>Total</u>
0013 First Hartford Corp.	\$164,370.50	\$5,059.20	\$169,429.70

CHOATE

CHOATE HALL & STEWART LLP

0649546-0013 SBK Associates
Re: First Hartford Corp.
 Richard E. Kaplan, Manager
 SBK Associates, LLC
 Massachusetts Office
 2345 Washington Street, Suite 101
 Newton, MA 02462-1458

Billing Attorney: EWW
 0215 Eric W. Wodlinger
 For Period Ending: 05/31/06

Bill Fees & Costs	()	Bill Fees Only	()	Bill Costs Only	()	Final Bill	()	Apply Unallocated	On Account	
Write down Fees & Costs	()	Write down Fees	()	Write down Costs	()	Close Matter	()			
INDEX#	DATE	TIMEKEEPER	NARRATIVE				HOURS	RATE	AMOUNT	
5163374	03/08/06	T. Newell	Federal Court filing for Larry Kenna				0.30	\$145	\$43.50	
5109197	04/03/06	L. Kenna	Attention to pretrial conference memorandum; draft and file same; conference with R. Kaplan and R. Rothberg regarding strategy with respect to consolidation; e-mail correspondence with opposing counsel regarding consolidation; draft motion to consolidate and memorandum in support.				4.25	\$485	\$2,061.25	
5109201	04/03/06	R. Rothberg	T-Rich				0.20	\$555	\$111.00	
5109202	04/04/06	R. Rothberg	Comments on motions to consolidate and compel				1.00	\$555	\$555.00	
5111166	04/06/06	R. Rothberg	T-Rich and Larry, T-Rich, etc				1.00	\$555	\$555.00	
5111756	04/06/06	L. Kenna	Attention to Gorton, J. order denying motion for summary judgment; prepare for final pretrial conference; at federal court for final pretrial conference; conferences with R. Kaplan and R. Rothberg regarding final pretrial conference and other matters.				5.75	\$485	\$2,788.75	
5113114	04/07/06	L. Kenna	Telephone conferences with client regarding strategy for proxy fraud cases; draft notice of jury trial waiver and file with court; attention to mediation.				1.75	\$485	\$848.75	
5113119	04/10/06	L. Kenna	Conference with client regarding status of trial for proxy fraud cases.				0.25	\$485	\$121.25	

0649546-0013 SBK Associates
Re: First Hartford Corp.

<u>INDEX#</u>	<u>DATE</u>	<u>TIMEKEEPER</u>	<u>NARRATIVE</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
5117449	04/11/06	L. Kenna	Conferences with R. Kaplan and e-mail correspondence with R. Rothberg and T. Newman regarding status of various matters in Maine litigation and in proxy fraud cases.	1.25	\$485	\$606.25
5117452	04/12/06	L. Kenna	Prepare for trial: trial subpoenas; request for production of documents; notice three depositions; e-mail correspondence and conferences regarding same; cancellation of mediation.	6.25	\$485	\$3,031.25
5116946	04/13/06	R. Rothberg	T-Kenna, T-Rich and Kenna	1.00	\$555	\$555.00
5117455	04/13/06	L. Kenna	Conference calls with client and R. Rothberg regarding status; conferences with Court Clerk regarding scheduling of trial; revise and serve document request; serve trial subpoenas; prepare for trial.	5.25	\$485	\$2,546.25
5116949	04/14/06	R. Rothberg	T-Kenna. Review transcript, review motion for continuance. T-Rich, T-Kenna	1.50	\$555	\$832.50
5117456	04/14/06	L. Kenna	Attention to motion to continue; draft and file same; attention to trial preparation; attention to transcript of April 6 hearing.	4.75	\$485	\$2,303.75
5117457	04/15/06	L. Kenna	Legal research; prepare for depositions and for trial.	4.50	\$485	\$2,182.50
5117458	04/16/06	L. Kenna	Legal research; prepare for deposition and for trial.	8.00	\$485	\$3,880.00
5130823	04/17/06	R. Rothberg	Organize and prepare	1.00	\$555	\$555.00
5130824	04/18/06	R. Rothberg	T-Kenna	0.30	\$555	\$166.50
5130827	04/19/06	R. Rothberg	Review, prepare	3.50	\$555	\$1,942.50
5130828	04/20/06	R. Rothberg	T-Nolan, T-Kenna, T-Rich, T-Kenna, review documents produced	1.25	\$555	\$693.75
5125293	04/22/06	L. Kenna	Prepare for trial: legal research and review of proxy statements and other documents.	7.00	\$485	\$3,395.00
5125294	04/23/06	L. Kenna	Prepare for trial; conference with R. Rothberg regarding claims; review documents.	7.50	\$485	\$3,637.50
5130831	04/23/06	R. Rothberg	C-LCK re trial preparation, etc.	4.75	\$555	\$2,636.25

For Period Ending: 05/31/06

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INDEX#	DATE	TIMEKEEPER	NARRATIVE	HOURS	RATE	AMOUNT
5125295	04/24/06	L. Kenna	Prepare for trial; conference with B. Rothberg regarding documents from Maine litigation; legal research; conference with T. Newman regarding Maine documents; conference with R. Kaplan and D. Kaplan regarding trial preparation.	6.25	\$485	\$3,031.25
5130833	04/24/06	R. Rothberg	C-Mareti, C-Kenna, T-Rich, T-Newman, prepare	2.00	\$555	\$1,110.00
5130834	04/24/06	R. Rothberg	C-LCK - trial preparation,	5.00	\$555	\$2,775.00
5129217	04/25/06	L. Kenna	Prepare for trial.	3.50	\$485	\$1,697.50
5130837	04/25/06	R. Rothberg	Review 162(m), T-Rich	0.50	\$555	\$277.50
5129218	04/26/06	L. Kenna	Prepare for trial.	0.75	\$485	\$363.75
5130839	04/26/06	R. Rothberg	T-rich, e-mail David	0.40	\$555	\$222.00
5129220	04/27/06	L. Kenna	Review deposition transcripts of FHC officers and directors; prepare for trial.	4.25	\$485	\$2,061.25
5130840	04/27/06	R. Rothberg	T-Newman, T-David, T-Rich, e-mail Nolan	1.00	\$555	\$555.00
5134352	04/28/06	L. Kenna	Prepare for depositions and trial.	3.00	\$485	\$1,455.00
5130844	04/29/06	R. Rothberg	Prepare	1.50	\$555	\$832.50
5134353	04/30/06	L. Kenna	Prepare for depositions and trial.	5.25	\$485	\$2,546.25
5138828	05/01/06	R. Rothberg	Prepare, Harding deposition, C-David and Larry, T-Newman, T-Rich	4.60	\$555	\$2,553.00
5139663	05/01/06	L. Kenna	Prepare for and take deposition of David Harding in consolidated proxy fraud cases; prepare for 30(b)(6) and Ellis depositions.	6.25	\$485	\$3,031.25
5138831	05/02/06	R. Rothberg	Greenwald and Ellis depositions, report to clients	4.90	\$555	\$2,719.50
5139664	05/02/06	L. Kenna	Prepare for and take 30(b)(6) deposition and Neil Ellis deposition in consolidated proxy fraud cases.	7.50	\$485	\$3,637.50
5138832	05/03/06	R. Rothberg	T-Rich, T-Kenna, Review	0.60	\$555	\$333.00
5139665	05/03/06	L. Kenna	Review of transcript of Harding deposition; e-mail correspondence regarding same and other matters.	0.75	\$485	\$363.75
5139668	05/04/06	L. Kenna	Telephone conferences regarding various issues; review of all recent e-mails; review FHC 10Ks for 1986-1997; prepare for trial.	4.25	\$485	\$2,061.25
5141101	05/05/06	L. Kenna	Prepare for trial.	4.75	\$485	\$2,303.75
5141104	05/06/06	L. Kenna	Review recent deposition transcripts; prepare for trial.	3.25	\$485	\$1,576.25

For Period Ending: 05/31/06

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INDEX#	DATE	TIMEKEEPER	NARRATIVE	HOURS	RATE	AMOUNT
5141105	05/08/06	L. Kenna	Prepare for trial; draft pretrial proposed finding of fact and conclusions of law	8.75	\$485	\$4,243.75
5141107	05/08/06	R. Rothberg	T-Newman, T-Rich, T-Kenna, work on proposed findings	3.00	\$555	\$1,665.00
5144334	05/09/06	L. Kenna	Draft and file motion to compel production of documents; draft pretrial proposed findings of fact and conclusions of law; prepare for trial.	6.75	\$485	\$3,273.75
5145109	05/09/06	R. Rothberg	Review and revise motion to compel, work on proposed findings, T-Kenna, 2T-Newman	3.00	\$555	\$1,665.00
5145111	05/10/06	R. Rothberg	Revise, T-Kenna	3.00	\$555	\$1,665.00
5145764	05/10/06	L. Kenna	Prepare for trial; review and revise proposed findings of fact and conclusions of law, prepare for client meeting.	5.75	\$485	\$2,788.75
5146360	05/11/06	R. Rothberg	Meeting with Rich and Larry, Review, Revise, T-Kenna	3.25	\$555	\$1,803.75
5146486	05/11/06	L. Kenna	Review and revise proposed findings of fact; meet with R. Kaplan and R. Rothberg to prepare testimony; prepare for trial.	6.50	\$485	\$3,152.50
5146363	05/12/06	R. Rothberg	C-LCK, hearing on Motion to Compel, review, research, trial prep	3.95	\$555	\$2,192.25
5146487	05/12/06	L. Kenna	Prepare for trial; attend court for hearing on motion to compel.	7.50	\$485	\$3,637.50
5146488	05/13/06	L. Kenna	Prepare for trial.	10.75	\$485	\$5,213.75
5146489	05/13/06	R. Rothberg	Trial prep	0.40	\$555	\$222.00
5153243	05/14/06	L. Kenna	Prepare for trial; prepare for examination of R. Kaplan, S. Greenwald, D. Harding and N. Ellis.	10.00	\$485	\$4,850.00
5148045	05/15/06	R. Rothberg	Court, preparation	7.20	\$555	\$3,996.00
5153244	05/15/06	L. Kenna	First day of bench trial; prepare for 2nd day of trial.	6.50	\$485	\$3,152.50
5152862	05/16/06	R. Rothberg	Trial, settlement discussions, etc.	6.50	\$555	\$3,607.50
5153245	05/16/06	L. Kenna	Second day of trial and prepare for examination of N. Ellis, D. Harding	6.25	\$485	\$3,031.25
5152865	05/17/06	R. Rothberg	Review, T-Newman, Kenna, etc	3.00	\$555	\$1,665.00
5152868	05/18/06	R. Rothberg	Review transcript, etc	1.00	\$555	\$555.00

For Period Ending: 05/31/06

0649546-0013 SBK Associates
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INDEX#	DATE	TIMEKEEPER	NARRATIVE	HOURS	RATE	AMOUNT
5153247	05/18/06	L. Kenna	Review transcript of bench trial, prepare supplementary findings of fact and conclusions of law, timeline, etc.	4.75	\$485	\$2,303.75
5153067	05/19/06	R. Rothberg	Work on proposed findings, e-mails	2.75	\$555	\$1,526.25
5154788	05/19/06	L. Kenna	Review trial transcripts; attention to post-trial findings of fact and conclusions of law.	4.25	\$485	\$2,061.25
5153068	05/20/06	R. Rothberg	Work on post trial submission	4.00	\$555	\$2,220.00
5154790	05/20/06	L. Kenna	Legal research to supplement post-trial conclusions of law; review trial transcripts; re-draft proposed finding of fact and conclusions of law.	5.75	\$485	\$2,788.75
5154791	05/22/06	R. Rothberg	Review, revise	2.10	\$555	\$1,165.50
5156784	05/22/06	L. Kenna	Review and revise organizational chart and timeline of events; finalize post-trial proposed findings of fact and conclusions of law; conferences with R. Rothberg and e-mail correspondence with clients.	6.50	\$485	\$3,152.50
5158769	05/23/06	L. Kenna	Revisions to timeline, organization chart and proposed findings of fact and conclusions of law; file same with federal court.	3.25	\$485	\$1,576.25
Total:				338.95		\$147,933.45

TIMEKEEPER SUMMARY

Timekeeper	Hours	Rate	Amount
0227 L. Kenna	205.50	\$485	\$99,667.50
0231 R. Rothberg	99.50	\$555	\$55,222.50
2197 T. Newell	0.30	\$145	\$43.50
Total Hours and Amounts:	338.95		\$147,933.45

0649546-0013 SBK Associates
Re: First Hartford Corp.

Billing Attorney: EWW

0215 Eric W. Wodlinger
For Period Ending: 05/31/06

DISBURSEMENTS

<u>INDEX#</u>	<u>DATE</u>	<u>CODE / DESCRIPTION</u>	<u>NARRATIVE</u>	<u>ORIGINAL AMOUNT</u>	<u>CHECK #</u>	<u>BILL AMOUNT</u>
5086434	04/05/06	206 On-Line Legal Research	On-Line Legal Research - - VENDOR: Robert Rothberg	\$28.40	2316	\$28.40
5106770	04/06/06	206 On-Line Legal Research	On-Line Legal Research - - VENDOR: Pacer Service Center	\$10.08	359743	\$10.08
5105804	04/12/06	010 Courier	041206 - CHS Vendor: RS Express - Inv#: BOS-0.0125	\$6.50	359746	\$6.50
5098984	04/14/06	084 Court Reporter Transcript	L KENNA Court Reporter Transcript - - VENDOR: Cheryl Dahlstrom	\$16.60	359550	\$16.60
5126315	04/24/06	010 Courier	042406 - CHS DAY BERRY AN Vendor: RS Express - Inv#: BOS-0.0125	\$8.00	360423	\$8.00
5126334	04/27/06	010 Courier	042706 - CHS Vendor: RS Express - Inv#: BOS-0.0125	\$14.25	360423	\$14.25
5126335	04/27/06	010 Courier	042706 - CHS Vendor: RS Express - Inv#: BOS-0.0125	\$8.00	360423	\$8.00

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0215 Eric W. Wodlinger
For Period Ending: 05/31/06

DISBURSEMENTS

<u>INDEX#</u>	<u>DATE</u>	<u>CODE / DESCRIPTION</u>	<u>NARRATIVE</u>	<u>ORIGINAL AMOUNT</u>	<u>CHECK #</u>	<u>BILL AMOUNT</u>
5114910	05/03/06	502 Court Reporter Service	L. KENNA Court Reporter Service -- VENDOR:Janey Associates	\$511.47	359900	\$511.47
5118488	05/04/06	502 Court Reporter Service	L. KENNA Court Reporter Service -- VENDOR:Janey Associates	\$505.11	360186	\$505.11
5118489	05/05/06	502 Court Reporter Service	L. KENNA Court Reporter Service -- VENDOR:Janey Associates	\$497.40	360186	\$497.40
5132633	05/17/06	502 Court Reporter Service	L. KENNA Court Reporter Service -- VENDOR:Cheryl Dahlstrom	\$990.00	360492	\$990.00
5128369	05/23/06	502 Court Reporter Service	L. KENNA Court Reporter Service -- VENDOR:Cheryl Dahlstrom	\$13.28	360378	\$13.28
5125581	05/24/06	044 Parking	Parking -- VENDOR:Larry C Kenna	\$50.00	2641	\$50.00
5125582	05/24/06	041 Mileage/Rental Cars	Mileage/Rental Cars -- VENDOR:Larry C Kenna	\$20.00	2641	\$20.00
5125583	05/24/06	041 Mileage/Rental Cars	Mileage/Rental Cars -- VENDOR:Larry C Kenna	\$228.29	2641	\$228.29
5132548	05/31/06	041 Mileage/Rental Cars	Mileage/Rental Cars -- VENDOR:Robert Rothberg	\$80.95	2689	\$80.95

DISBURSEMENT SUMMARY

0215 Eric W. Wodlinger
For Period Ending: 05/31/06

Billing Attorney: EWW

0649546-0013 SBK Associates
Re: First Hartford Corp.

DISBURSEMENT SUMMARY

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
010	Courier	\$36.75
041	Mileage/Rental Cars	\$329.24
044	Parking	\$50.00
084	Court Reporter Transcript	\$16.60
206	On-Line Legal Research	\$38.48
502	Court Reporter Service	\$2,517.26